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V Year-End Closing - Prepare Non-Governmental Fund Reports

This chapter describes the report requirements for non-governmental cost funds. SAM 13400 through 19464 describes the special accounting and reporting requirements.

PREPARATION OF STATEMENTS

Several of the reports required for non-governmental funds are the same as the reports prepared for governmental funds. However, Report No. 3 differs slightly in preparation. Fiduciary reporting for Federal Trust Funds and those Other Trust and Agency Funds are discussed separately in this chapter

The following reports are required for Non-Governmental Cost Funds:

Report No. 3 - Adjustment to Controller's Accounts.

Report No. 3 is required if needed. Although Report No. 3, Adjustments to Controller's Accounts (Exhibits V-1 and V-2), uses the same format as governmental funds, the content is somewhat different. Report No. 3 is required for non-governmental cost funds only when one or more of the following accounts must be adjusted:

- | | |
|------------------|---|
| GLA 1140 | - Cash in State Treasury; |
| GLA 1210 | - Deposits in Surplus Money Investment Fund; |
| GLA 1730.0512 | - Prepayments to State Compensation Insurance Fund
(from Category 96) |
| GLA 1730.0666001 | - Prepayments to Service Revolving Fund - Purchasing
(from Category 98); |
| GLA 1730.0666002 | - Prepayments to Service Revolving Fund - Printing (from
Category 99); and |
| GLA 2120 | - Advances to Other Funds (from Category 95) |

Report No. 3 for non-governmental cost funds is prepared when the agency's account balances for the above GLAs do not agree with the SCO's balances on June 30 due to an error on the SCO's records. Use Form 576A to report adjustments. Form 576B is not required. An explanation for each adjustment should be included with the completed form. Even though the adjustment is an SCO error, the reported adjustment should be the amount necessary to bring the

agency's accounts into agreement with the SCO's June 30 balances. The total debits must equal total credits. The "contra" entry is normally "Due to Other Funds" or "Due From Other Funds".

Report No. 7 - Pre Closing Trial Balance

G02 Report. See sample in Exhibit V-3.

Note: SCO uses this report as a computer input document to record accruals for non-governmental cost funds.

Report No. 8 - Post-Closing Trial Balance

G02 Report. See sample in Exhibit V-4. The G02 Report also includes the Subsidiaries on File. See sample in Exhibit V-5.

G01 - General Ledger Trial Balance Report

In addition to the Report No's. 7 and 8 (G02 Report), the SCO requests agencies with shared non-governmental cost funds to submit a G01 Report (FM=PY, P=Y). Shared funds use Fund Balance General Ledger Account 5570, Fund Balance – Clearing Account. The SCO uses the G01 Report to help resolve problems when combining agency reports to create the consolidated reports for the fund.

Report No. 9 - Analysis of Change in Fund Balance

G04 Report. See sample in Exhibit V-6.

Agencies submit a Report No. 9, Analysis of Change in Fund Balance, when they account for a non-governmental fund in its entirety (non-shared) or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

A non-shared fund uses Fund Balance General Ledger Account (GLA) 5530-Fund Balance-Unappropriated, or GLA 5540-Retained Earnings for proprietary funds (D22 Table GAAP Indicator of **E** or **I**).

Report No. 9, Analysis of Change in Fund Balance, is also known as the Statement of Operations. The report displays the beginning fund balance, additions (e.g. revenues), deductions (e.g. expenditures), and the ending fund balance. The beginning fund balance on the Report No. 9 must equal the ending fund balance from the previous year's Report No. 9. Any discrepancies must be footnoted with an explanation of the changes made subsequent to submission of the previous year-end financial statements. Adjustments entered with Transaction Codes 581 and 582 will be automatically footnoted on Report No. 9.

Report No. 20 - Statement of Financial Condition

G04 Report. See sample in Exhibit V-8.

Agencies submit a Report No. 20, Statement of Financial Condition, when they account for a non-governmental fund in its entirety (non-shared) or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund. Report No. 20, Statement of Financial Condition provides the balances of the assets, liabilities, and fund equity as of June 30.

PREPARE TRUST AND AGENCY FUNDS-FEDERAL STATEMENTS

Trust and Agency Funds-Federal are classified as fiduciary funds. Accounting and Reporting requirements are found in SAM Sections 17100-17400. Expenditure and income accruals are prepared in the same manner as governmental or proprietary funds.

Statement Requirements for the Federal Trust Fund

The following year-end statements are required for Federal Trust Fund:

Report No. 3 - Adjustment to Controller's Accounts

Report No. 3 is required if needed. See sample in Exhibits V-1 and V-2. For more information, refer to section *Preparation of Statements, Report No. 3*, at the beginning of this chapter.

Report No. 7 - Pre Closing Trial Balance

G02 Report. See sample in Exhibit V-3.

Note: GLA 8000, Revenue and GLA 9000, Expenditures must be equal.

Report No. 8 - Post-Closing Trial Balance

G02 Report. See sample in Exhibit V-4. The G02 Report also includes the Subsidiaries on File. See sample in Exhibit V-5.

Note: GLA 5530, Fund Balance-Unappropriated must be zero.

Report No. 9 - Analysis of Change in Fund Balance

G04 Report. See sample in Exhibit V-7.

Report No. 20 - Statement of Financial Condition

G04 Report. See sample in Exhibit V-8.

Report No. 13 - Report of Expenditures of Federal Funds

The Report No. 13 is not submitted but is required to be kept on file with other year-end reports. In CALSTARS, Report No. 13 is produced by the Q34, Report of Expenditures of Federal Funds. See sample in Exhibit V-9. The Q34 Report displays the total budgetary expenditures in support of the amount displayed on Report No. 7, Pre-closing Trial Balance (part of the G02 Report). The Q34 Report uses the title of each project from the D42-Project Descriptor Table and displays direct program costs, agency administrative cost recoveries (Object Detail **421-427**) and the Statewide Indirect Cost recoveries (Object Detail Code **439**).

Because the Q34 Report manipulates Expenditures, Encumbrances, Annual Allocated Encumbrances, and Start-of-Year Encumbrances (including Start-of-Year Allocated Encumbrances), the only available reporting period option is **PY**. The report is available only from July 1 until the agency sets the OC Table Run YEC Indicator to **C**.

When requesting the Q34 Report, there are two options available within the 'P' level of detail field on the Report Selection Options Screen (Command **G.3**):

- 0** - List all grants/projects and amounts with total, certification and page-break by fund.
- 1** - Same as **0** above, but with a sub-total for each change of program.

The following checks should be made on Report No. 13:

- ★ The expenditures reported are for funds received directly from the Federal government, which are deposited in the Federal Trust Fund upon receipt of the reporting agency.
- ★ The expenditures reported are for the state fiscal year.
- ★ The Grand Total of expenditures for this report equals GLA 9000-Expenditures on the Pre-closing Trial Balance for the Federal Trust Fund.

EXHIBIT V-1

REPORT NO 3 Form 576A (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Adjustments to Controller's Accounts

June 30, 20 01

Page 1 of 1

Agency (name and number) DEPARTMENT OF AIR QUALITY (9990)		Fund (name and number) FEDERAL TRUST FUND (0890)
Name of Contact Person (Please Type or Print) U. R. Dunne	Title ACCOUNTING ADMINISTRATOR	Telephone Number 445-0000

I certify (or declare) under penalty that the data on the attached statements is true and correct; and that I have not violated any to the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st day of July 20 01 at Sacramento, California

AUTHORIZED SIGNATURE U. R. Dunne

[illegible]

* Specify the funds to which this pertains.

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT V-2

STATE CONTROLLER'S USE ONLY											
DOCUMENT NO.				DATE				MSG			
				C C Y Y M M D D				Code			
J E											

**STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST**

①

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency: Department of Air Quality	Address: 700 9th Street, Sacramento, CA 95814	Agency Document Number: 01-008
---	---	--

FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO	REV/OBJ	AMOUNT	D	C	SCO USE	O	B	SOURCE FUND					
0 0 0 1 0 0 0	9 9 9 0	2 0 0 0		0 0 1					1 0							2 9 6 3 0 0	D	D									
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
C O R R E C T I O N T O T R R E Q 0 0 - 1 2 3																CHAPTER 52/00, ITEM 9990-001-0001						AIR QUALITY STANDARDS					
0 8 9 0 0 0 0	9 9 9 0	2 0 0 0		0 0 1					1 0							2 9 6 3 0 0	C	D									
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
C O R R E C T I O N T O T R R E Q 0 0 - 1 2 3																CHAPTER 52/00, ITEM 9990-001-0890						AIR QUALITY STANDARDS					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					
DESCRIPTION																CHAPTER NUMBER/ YEAR/ ITEM						PROGRAM DESCRIPTION					

TYPE OF TRANSACTION: Correction to Transaction Request 00-123	I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation. AUTHORIZED SIGNATURE: <i>U. R. Dunne</i>
LEGAL AUTHORITY AND REASON FOR REQUEST: Transaction Request No. 00-123, dated 6/17/01 was written incorrectly with a credit to the General Fund. This should have been a credit to the Federal Trust Fund.	
CONTACT PERSON: U. R. Dunne, Accounting Administrator	
PHONE FOR CONTACT: ATSS 999-9999	
DATE: July 5, 2001	

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA504(9/94)

EXHIBIT V-3

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CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,          /      /      /      /      /      /      /      ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR:    2000        0(ORG )***** 1(FUND ) FUND(ALL )*****
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DEPARTMENT OF AIR QUALITY (9990)

PRE-CLOSING TRIAL BALANCE

AS OF 06/30/01

(REPORT 7)

***** PAGE 10

FUND: 0890 FEDERAL TRUST FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
1140	CASH IN STATE TREASURY	1,612,907.42	0.00	1140
1319	ACCOUNTS RECEIVABLE OTHER	554,196.00	0.00	1319
1380	CONTINGENT RECEIVABLES	302,331.00	0.00	1380
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	18,586.49	0.00	1400
1500	DUE FROM OTHER GOVERNMENTS	21,572,471.57	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	856,527.00	1600
3010	ACCOUNTS PAYABLE	0.00	4,183,739.58	3010
3020	CLAIMS FILED	0.00	1,665,550.69	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	5,992,463.09	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	6,745,384.74	3220
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	4,616,827.38	3290
8000	REVENUE/OPERATING REVENUE	0.00	194,996,057.00	8000
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	194,996,057.00	0.00	9000
*TOTAL FUND	0890	219,056,549.48	219,056,549.48	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-4

[illegible]

***** PAGE 10

FUND: 0890 FEDERAL TRUST FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER	SUBSID FILE GL ACCOUNT
1140	GENERAL CASH	1,612,907.42	0.00	1140	
1319	ACCOUNTS RECEIVABLE OTHER	554,196.00	0.00	1319	
1380	CONTINGENT RECEIVABLES	302,331.00	0.00	1380	
1410	DUE FROM OTHER FUNDS	18,586.49	0.00	1410	1400
1510	DUE FROM THE FEDERAL GOVERNMENT	20,589,627.57	0.00	1510	1500
1590	DUE FROM OTHER GOVERNMENTAL ENTITIES	982,844.00	0.00	1590	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	856,527.00	1600	1600
3010	ACCOUNTS PAYABLE	0.00	4,183,739.58	3010	
3020	CLAIMS FILED	0.00	1,665,550.69	3020	
3114	DUE TO OTHER FUNDS	0.00	5,992,463.09	3114	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	6,745,384.74	3220	
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	4,616,827.38	3290	
*TOTAL FUND	0890	24,060,492.48	24,060,492.48		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-5

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,          ,          ,          ,          ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000      0(ORG )***** 1(FUND ) FUND(ALL )*****
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DEPARTMENT OF AIR QUALITY (9990)
SUBSIDIARIES ON FILE
AS OF 06/30/01

***** PAGE 12

FUND: 0890 FEDERAL TRUST FUND

ACCOUNT	DESCRIPTION
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SUBSIDIARY	DEBITS	CREDITS
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS		
00010000 DUE TO GENERAL FUND	18,586.49	0.00
*TOTAL ACCOUNT 1400	18,586.49	0.00
1500 DUE FROM OTHER GOVERNMENTS		
15100000 DUE FROM THE FEDERAL GOVERNMENT	20,589,627.57	0.00
15900000 DUE FROM THE OTHER GOVERNMENTS	982,844.00	0.00
*TOTAL ACCOUNT 1500	21,572,471.57	0.00
1600** PROVISION FROM DEFERRED RECEIVABLES		
01319000 A/R OTHER	0.00	554,196.00
01380000 CONTINGENT RECEIVABLES	0.00	302,331.00
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GLA TO ACCOMMODATE STATE CONTROLLERS OF		
*TOTAL ACCOUNT 1600	0.00	856,527.00
3110 PROVISION FROM DEFERRED RECEIVABLES		
00010000 DUE TO GENERAL FUND	0.00	5,957,228.23
06320000 DUE TO H&WDC REV. FUND	0.00	26,812.12
06660000 DUE TO SERVICE REV. FUND	0.00	8,360.58
08300000 DUE TO S P TEALE DC REV FUND	0.00	62.16
*TOTAL ACCOUNT 3110	0.00	5,992,463.09
*TOTAL FUND 0890	21,591,058.06	6,848,990.09

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO, CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-6

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CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / ***** RUN:07/31/02 TIME:17.45
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PRIOR FISCAL YEAR: 2001      0(ORG )***** 2(BYFDT ) FUND(ALL )*****
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DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/02

REPORT 9

***** PAGE 6

FUND : 0617 STATE WATER POLLUTION CONTROL REVOLVING FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2001	27,102,477.20
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ADDITIONS:

8000	REVENUE/OPERATING REVENUE	32,859,841.75
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TOTAL ADDITIONS	32,859,841.75
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DEDUCTIONS :

9000	OPERATING EXPENDITURES	25,329,404.51
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TOTAL DEDUCTIONS	25,329,404.51
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ADJUSTMENTS TO FUND BALANCE:

PRO RATA	13,958.00
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CENTURY CHANGES	124.89
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RURAL HEALTH CARE ASSESSMENT	627.25
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TOTAL ADJUSTMENTS	14,710.14
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FUND BALANCE, JUNE 30, 2002	34,618,204.30
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2002 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-7

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , , , , ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/01

REPORT 9

***** PAGE 56

FUND : 0890 FEDERAL TRUST FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2000	0.00
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ADDITIONS :

8000	REVENUE/OPERATING REVENUE	194,996,057.00
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TOTAL ADDITIONS	194 996,057.00
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DEDUCTIONS :

9000	OPERATING EXPENDITURES	194,996,057.00
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TOTAL DEDUCTIONS	194,996,057.00
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FUND BALANCE,	June 30, 2001	0.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-8

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CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2,          ,          ,          ,          ,          ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000      0(ORG )***** 2(BYFDT ) FUND(ALL )*****
                                DEPARTMENT OF AIR QUALITY (9990)
                                STATEMENT OF FINANCIAL CONDITION                                     REPORT 20
                                AS OF 06/30/01
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***** PAGE 57

FUND : 0890 FEDERAL TRUST FUND

FUND DETAIL: 00

ASSETS

CASH :

1140	CASH IN STATE TREASURY	1,612,907.42
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ACCOUNTS RECEIVABLE:

1319	ACCOUNTS RECEIVABLE OTHER	554,196.00
1380	CONTINGENT RECEIVABLES	302,331.00
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	18,586.49
1500	DUE FROM OTHER GOVERNMENTS	21,572,471.57
1600	PROVISION FOR DEFERRED RECEIVABLES	856,527.00CR

TOTAL ASSETS	23,203,965.48
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LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,183,739.58
3020	CLAIMS FILED	1,665,550.69
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,992,463.09
3220	DUE TO LOCAL GOVERNMENTS	6,745,384.74
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,616,827.38

TOTAL LIABILITIES	23,203,965.48
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TOTAL LIABILITIES AND FUND EQUITY	23,203,965.48
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EXHIBIT V-8 (Continued)

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CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR:    2000          0(ORG )***** 2(BYFDT ) FUND(ALL )*****
                                DEPARTMENT OF AIR QUALITY (9990)
                                STATEMENT OF FINANCIAL CONDITION                      REPORT 20
                                      AS OF 06/30/01
***** PAGE      58
FUND       :   0890   FEDERAL TRUST FUND
FUND DETAIL:     00
*****
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-9

CSTARQ34 9990 (DEST: A1 CTL1) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2000 ***** (0 (NOPRM) *****

***** RUN:07/31/01 TIME:17.45

DEPARTMENT OF AIR QUALITY (9990)
REPORT OF EXPENDITURES OF FEDERAL FUNDS
AS OF 06/30/01

REPORT 13

***** PAGE 1

FUND: 0890 FEDERAL TRUST FUND

GRANT / PROJECT IDENTIFICATION	TOTAL BUDGETARY EXPENDITURES	DIRECT PROGRAM COSTS	AGENCY ADMINISTRATIVE COST RECOVERIES	STATEWIDE INDIRECT COST RECOVERIES
CLEAN AIR GRANT	1,985.87	1,006.27	979.60	0.00
CLEAN AIR STANDARDS	9,648,546.59	8,264,546.46	1,223,456.88	160,543.25
CLEAN AIR QUALITY CONTROL	127,645,324.56	127,645,324.56	0.00	0.00
RICE BURNING PILOT PROJECT	34,216,213.54	32,213,567.98	2,002,534.29	111.27
TARGET CITIES - LOS ANGELES	10,213,332.56	10,073,326.29	140,006.27	0.00
TARGET CITIES - OAKLAND	8,986,259.56	8,865,223.58	2,332.23	118,703.75
TARGET CITIES - SAN FRANCISCO	4,284,394.32	4,131,355.63	33,949.96	119,088.73
*TOTAL FUND 0890	194,996,057.00	191,194,350.77	3,403,259.23	398,447.00
TOTAL BUDGETARY EXPENDITURES FOR ALL FUNDS	194,996,057.00	191,194,350.77	3,403,259.23	398,447.00

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1 DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090). SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO, CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

PREPARE TRUST AND AGENCY FUNDS-OTHER STATEMENTS

Trust and Agency Funds-Other are classified as fiduciary funds. Accounting and reporting requirements are found in SAM 18420-18426. The most common use of fiduciary funds is the Special Deposit Fund.

Statement Requirements for Special Deposit Funds

A Report No. 9 and Report No. 20 for each Special Deposit Fund account is required. CALSTARS agencies must maintain accountability by establishing a D23 Fund Detail Descriptor Table entry for each account in the Special Deposit Fund (0942). However, only one overall Report No. 7 and Report No. 8 is necessary for the Special Deposit Fund.

The following statements are required for the Special Deposit Fund:

Report No. 3 - Adjustment to Controller's Accounts

Report No. 3 is required if needed. See sample in Exhibits V-1 and V-2. For more information, refer to section *Preparation of Statements, Report No. 3*, at the beginning of this chapter.

Report No. 7 - Pre Closing Trial Balance

From the G02 Report. See sample in Exhibit V-10.

GLA 1140-Cash in State Treasury must always agree with the June 30 SCO Cash in State Treasury Account. If an error is detected in CALSTARS, it must be corrected. If there is an error or errors in the SCO account, the CALSTARS account, GLA 1140, must be footnoted on the Pre-Closing Trial Balance. The footnote must identify and explain the difference between the SCO balance and CALSTARS.

Report No. 8 - Post Closing Trial Balance

G02 Report. See sample in Exhibit V-11.

Report No. 9 - Analysis of Change in Fund Balance

G04 Report ordered at Fund Detail level (F=2). See sample in Exhibit V-12.

Report No. 20 - Statement of Financial Condition

G04 Report ordered at Fund Detail level (F=2). See sample in Exhibit V-13.

Statement Requirements for Other Trust and Agency Funds-Other

Required year-end statements for the other funds within this grouping vary slightly from the statements for the Special Deposit Fund. Check SAM Sections 18426-19305 for these reporting requirements.

Non-Treasury Trust Funds (NTT)

The SCO defines Non-Treasury Trust Funds as money or property in the custody of a state agency that is not required to be remitted to the State Treasury. This includes monies deposited in accounts within the Centralized State Treasury System (i.e., agency CTS bank accounts) which are not remitted to the State Treasury, as well as monies deposited in bank accounts outside the State Treasury (i.e., those reported on Report No. 14). In CALSTARS, these monies should be accounted in Fund 0990, Fiduciary Funds Outside Centralized Treasury System.

Check SAM Sections 19400-19464 for the accounting and reporting requirements. The SCO requires the following year-end statements for NTT funds:

Report No. 7 - Pre Closing Trial Balance

G02 Report.

Report No. 8 - Post Closing Trial Balance

G02 Report.

Report No. 9 - Analysis of Change in Fund Balance

G04 Report.

EXHIBIT V-10

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

PRE-CLOSING TRIAL BALANCE

AS OF 06/30/01

(REPORT 7)

***** PAGE 11

FUND: 0942 SPECIAL DEPOSIT FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
1140	CASH IN STATE TREASURY	148.09	0.00	1140
3020	CLAIMS FILED	0.00	148.09	3020
*TOTAL FUND	0942	148.09	148.09	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-11

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,          ,          ,          ,          ,          ,          ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR:   2000           0(ORG )***** 1(FUND ) FUND(ALL )*****
                                DEPARTMENT OF AIR QUALITY (9990)
                                POST-CLOSING TRIAL BALANCE                                     (REPORT 8)
                                AS OF 06/30/01
```

***** PAGE 11

FUND: 0942 SPECIAL DEPOSIT FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER	SUBSID FILE GL ACCOUNT
1140	CASH IN STATE TREASURY	148.09	0.00	1140	
3020	CLAIMS FILED	0.00	148.09	3020	
*TOTAL FUND	0942	148.09	148.09		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July ,2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-12

```
CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , , , ***** RUN:07/31/01 TIME:17.45
PRIOR FISCAL YEAR: 2000      0(ORG )***** 2(BYFDT ) FUND(ALL )*****
```

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/01

REPORT 9

***** PAGE 56

FUND : 0942 SPECIAL DEPOSIT FUND

FUND DETAIL: 01 SPECIAL DEPOSIT FUND - UNCLAIMED TRUST

FUND BALANCE,	JULY 1, 2000	0.00
---------------	--------------	------

ADDITIONS:

TOTAL ADDITIONS	0.00
-----------------	------

DEDUCTIONS :

TOTAL DEDUCTIONS	0.00
------------------	------

FUND BALANCE,	June 30, 2001	0.00
---------------	---------------	------

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-12 (Continued)

```
CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2,          ,      ,      ,      ,      ,      ***** RUN:07/31/01 TIME:17.45  
PRIOR FISCAL YEAR: 2000         0(ORG )***** 2(BYFDT ) FUND(ALL )*****
```

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/01

REPORT 9

***** PAGE 57

FUND : 0942 SPECIAL DEPOSIT FUND

FUND DETAIL: 01 SPECIAL DEPOSIT FUND - UNCLAIMED TRUST

FOOTNOTE : RECEIPTS AND DISBURSEMENTS OF LIABILITIES FOR DEPOSITS ARE NOT SHOWN IN THE ABOVE REPORT SINCE THEY ARE ACCOUNTED IN GL ACCOUNT NUMBER 3500. HOWEVER, IF THIS ACTIVITY WAS ACCOUNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPENDITURES), DISPLAY OF THIS ACTIVITY PER SECTION 7963 OF S.A.M. WOULD BE SHOWN AS BELOW:

BEGINNING BALANCE,	JULY 1, 2000	3,838.90
--------------------	--------------	----------

ADDITIONS:

RECEIPT OF DEPOSITS	148.09
RECEIPT OF SECURITIES	0.00
DONATED LONG TERM INVEST	0.00
OTHER ADDITIONS	0.00

DEDUCTIONS:

DISBURSEMENTS	0.00
RETURN OF DEPOSITS	148.09
RETURN OF SECURITIES	0.00
OTHER DEDUCTIONS	0.00

TOTAL ADDITIONS:

148.09

TOTAL DEDUCTIONS:

148.09

ENDING BALANCE,	June 30, 2001	3,838.90
-----------------	---------------	----------

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT V-13

[illegible]

***** PAGE 57

```
FUND      :      0942  SPECIAL DEPOSIT FUND
FUND DETAIL:      00  SPECIAL DEPOSIT FUND - UNCLAIMED TRUST
```

ASSETS

CASH :

1110	GENERAL CASH	1,919.46
1140	CASH IN STATE TREASURY	2,067.54

TOTAL ASSETS	3,986.99
---------------------	-----------------

LIABILITIES AND FUND EQUITY

LIABILITIES:

3020	CLAIMS FILED	148.09
3500	LIABILITIES FOR DEPOSIT	3,838.99

TOTAL LIABILITIES	3,986.99
-------------------	----------

TOTAL FUND EQUITY	0.00
-------------------	------

TOTAL LIABILITIES AND FUND EQUITY	3,986.99
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

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Editor's Note: Not all Fund 0942 Fund Detail accounts are shown in this exhibit. As a result, the CSTARG02 does not agree with the CSTARG04.

EXHIBIT V-13 (Continued)

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